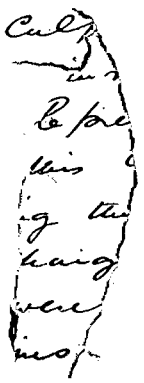
(12)

1893-4

Separate Revenue

File No 20 of 93

Sls 25-32



Embezzlement case against B. Venkoba Rao. Stamp Vendor Shimoga.

12

Convicted and sentenced

15/5/14

T. V. Ramaswamy Iyengar

20 - 6 - 94.

Superintendent
Shimoga Jail

Sir, K. Seshadri Iyer Esqure
K.C.S.I. R.D.
Dewan of Mysore

Revenue Appeal No of 93/94.

Appt.
Batin Venkoba Rao
Late Stamp Vendor
Shimoga Distt

vs

Respt.
Dy Comm
Shimoga Distt

The Appt. above named etc
respectfully begs to appeal against the order
passed by the Dy Comm Shimoga Distt
dated 23rd May 1894 for the following amongst
other grounds.

That the Appt. is borne on the
Inferior Estt of the Dy Comm The function
of this office are such as do not bring him
within the purview of a Revenue Officer as
defined in the Land Revenue Code, Clause
Section 3.

2. That the order appealed against
is vague and indefinite & unsupported by
any law in force in Mysore

3 That no exceptional circumstances
as pointed out in the Dy Comm's order,
under appeal exist in the present case.

4. That the Dy Comm has
acted without jurisdiction and the proceedings
adopted by him is most extraordinary
and illegal.

That the Deputy Commr is not vested with any general powers as assumed by him, nor does the appointment carry any such powers with it.

6. That there have been grave irregularities both in the attachment & in the publishing & conduct of the sale.

7. For the foregoing reasons the appt most respectfully prays that the entire records connected with the case may be sent for, perused and the orders of the Deputy Commr held in pursuance of it declared null and void and order the restoration of the property

8. The appt further prays that he may be given an opportunity of being heard in person or through a counsel

9. The order appealed against is hereto attached

Shimoga
20th June 1876.

Sd/ Batur Venkobarow

Signed in my presence

Superintendent
Shimoga Jail

In the Court of the District Magistrate Shemoga

Criminal Case No 5 of 1893-94.

Complainant Accused

Government vs B. Venkoba Rao.

Deposition of K Rajaah Row 1st Witness for Prosecution

only affirmed

Age 57 years

Race Brahman

Religion Hindu

Father's name Hanumantha Row

Resident of Shemoga

Occupation Treasury officer

I am District Treasury officer Shemoga The accused Venkobarao is the official stamp Vendor District Treasury I charge him as follows:

1st The accused who is credit Vendor in indenting for Court fees stamps and labels, has shown less balance on hand and obtained larger quantity of stamps fraudulently I explain that the accused has

has furnished security in a sum of Rs. 500/ for the proper discharge of his duties According to standing orders and practice he can obtain stamp papers &c. on credit for sale to the extent of his security amount. In indenting upon the Treasury he has shown less balance against himself than what he actually held and obtained under these false indents larger quantity of stamp papers.

2nd I charge him with having mis-appropriated value of stamps &c. obtained under false representation. Do me

3rd I further charge him, with having forged public records, in having shown lesser balances against himself and larger balances against Taluq Treasuries in the abstract

Returns

Returns of the Court fees stamps submitted monthly from the District Treasury to the Comptroller The malpractices enumerated were thus discovered The Comptroller returned the abstract Return of the Court-fees stamps and labels for December 1893 with his docket No 4696 dated 15th February 1894 pointing out that there is difference of one stamp and Rs 30 between the details as shown in the Return & the closing balance

Note Hence the Prosecutor took objection to one Sirkalli Ramachar who was in Court as spectator remaining in Court on the ground that he is concerned with Vaithiyanathan in hiding certain properties liable for attachment in connection with this case and that his presence is

is undesirable at the trial. The pleader for the defence said he is simply a spectator and has no connection with the case. The Court ordered that he should not be present on the ground that he might be called as a witness.

Intd D.R.

Examination proceeded.

The return was received on the 19th February 194. and I referred it to Head Accountant Srinivasarow for explaining the discrepancy. On the 2nd March 1894 the Dy accountant Gardachar came to my house at about 1 P.M and informed me that he questioned Venkobarow who usually prepares the Return in question, and that official gave him a statement prepared by himself and told him that the figures therein shown were correct figures; that he was not satisfied

4/

satisfied with the explanation, that he then examined the accounts and found that there is a defference of about Rs 3700/- in the accounts ie the accused has shown in the account that amount as outstanding balance against the Taluq Treasuries although the said Treasuries did not hold that balance and has reduced his own balance by that amount

Sd/- DN.

Note The witness said that Deputy accountant Gandachar also told him that the accused admitted to him of having misappropriated the said sum and that he would make it good. This fact was not recorded as it is no evidence against the accd and the note is entered on the motion of the prosecutor.

Sd/- DN.

Examination proceeded

Sd/- DN.

The

The accused was not attending
office from four or 6 days previous
to this owing to illness I sent for
him by Garndachar On being questioned
he admitted that he was in the habit
of utalizing for his own purposes
from 1887 the sale proceeds of the
stamp papers entrusted to him, and
that he would make it good of time
is allowed for a couple of days ie
up to Monday or Tuesday. I ordered
him to pay up the money before
that evening and his reply was
that he cannot do so, as he has
to collect the amount by selling
some gold mortgaged with one
Narsingarao, as also his house and
lands and some property which is
in the hands of his wife who was
then absent The accused appeared
before me on the morning of the
3rd March and said that he was
going

going to sell his lands and gold
and then bring the money I suspected
he would not pay, and laid information
before Assistant Commissioner and
1st Class Magistrate Ramaswamy
Iyer as the deputy commissioner was
absent from Head Quarters I re=
quested that officer to record
Veeeabarow's statement, to attach
his property and to cause him to
produce his accounts But this
was not done. I reported this to
the deputy commissioner The Asstt
Commissioner however issued notice
to Veeeaba Row to produce his accounts
yesterday on the 4th before me. The accused
appeared before me on the 4th and
presented a petition saying that
he was ill and wanted 8 days
for giving his explanation.

Note Monthly Return filed as A
comptroller's docket B Treasury officer's

yadast

yadast to the Assistant Commissioner
dated 3rd March C His notice to
the accused D accused petition
to the Treasury officer E His
statement F

I began examination
of the accounts on the 5th March
and found that the accused had
to account for about Rs 1488-2-11
up to the end of January 1891 On
the 6th morning I again asked
Mr. Ramaswamy Iyer by writing
As he did not attend office that
day in time, I laid information
before Mr. Chelvingar and made the
statement which I now produce
(marked G) He ordered the attachment
of the accused's property. At my request
Mr. Chelvingar recorded the accused's
statement on the 7th I produce it
(marked H) I wrote a yadast to
that officer on the subject (marked I)
Under orders from the Dy Commissioner
I arrested the accused on the 8th under section

3rd/24 of the Land Revenue Code I reported the matter to the Deputy Commissioner I continued examination of the accounts and found that the accounts were correct up to the end of June 1890 I then had a statement of stamps &c issued to the accused and monies paid by him into the Treasury from 1st July 1890 to the end of February 1894. The accounts showed that the accused had to account for Rs 3941-7-a. I produce the statement prepared under my orders from the Treasury accounts (marked J) I also produce the following accounts

Statement of stamps issued from the District Treasury to the accused on Indents from time to time from July 1890 to February 194 (marked K). This was prepared from the Treasurer's stock book of stamps

Statement showing the amounts paid into the District Treasury by the accused from time to time during the

the above period (marked L). This was prepared by the Treasury Jama book and the vendor's remittance books. These accounts clearly show that the accused has failed to account for Rs 3941-7-0 and I charge him with having embezzled the money. On the 3rd March 1894 the accused's son produced for his father Rs 199 with a chalan to purchase stamp papers. I credited the money to the Treasury and did not issue stamps. So the actual outstanding balance against the accused on the 3rd March 1894 was Rupees 3742-7.

The accused has in the stamp Returns submitted to the comptroller D Inv
shown fictetious balances against Taluq Treasuries ie balances larger than what these Treasuries actually held; and has reduced his own balance. This he has done to baffle detection

of

of his malpractices I produce the abstract statement prepared from the Returns submitted to the Comptroller (marked In) I produce the following Indents to show that the accused has been showing fictitious balances in his Indents I produce these to prove that the accused has made false representations and such misstatements induced the Treasury officers to issue Stamps &c to him.....

Indent dates	Actual balance according to Try: account against the accd	As shown by the accd in his Indent
1-9-90	Rs 1063-2-a	Rs 899-12-a marked M.
1-10-90	1159-8-a	343-12-a O
23-3-91	1692-2-a	351-2-a P
2-7-91	1755-5-a	326-8-a Q
2-10-91	1916-5-a	373-1-a R
13-11-91	2037-11-a	306-15-a S
23-7-92	2699-13-a	155-a-a T.
13-5-93	3336-3-a	225-14-a U.
6-9-93	3452-15-a	185-a-a V.
1-11-93	3608-15-a	187-a-a W.

I also produce the following accounts

accounts and papers.

Challans or indents excluding the above ten as per feriat produced 550 ——————— X.

Treasurer's stamps Issue books.

One from December/88 to September 24/90 Y.

One Book 25-9-90 to 21-6-92 — X.

Do —— 21-6-92 to 31 8 93 — A1

Do —— 1-9-93 to 30 3 94 — B1

Remittance books of the Vendor.

One 2-4-89 to 31-3-90 — C1

Do - 1-4-90 to 31-3-91 — D1

Do - 4-4-91 to 3-3-92 — E1

Do from 2-4-92 to 27-6-93 — F1

Do — 1-7-93 to end of Feb/94 — G1.

Jama books

One for 1890-91 ——————— H1

one for 1891-92 ——————— I1

Do for 1892-93 ——————— J1

Do for 1893-94 ——————— K1.

I file the following stamp Returns office copies.

April 1891 —— L1.

May " —— M1

June " —— N1

July 1891 ——— O1
August " ——— P1
September " ——— Q1
October " ——— R1
November " ——— S1
December " ——— T1

Twelve accounts for 1892 } W1 to T2.
From January to December }

Do ——— Do — 1893 U2 to R2.

The following stamp Returns of the 8 Talugs of the District were filed as per Tersat in all accounts — S2

Initialled/ D.N

Further examination of the accused was adjourned till day after tomorrow.

The accused to be remanded to the gaol The witnesses in the Treasury department to be present on the 15th inst. Send summonses to the Comptroller to produce or cause to be produced court fees stamps Returns from 1890 July to December 1893. The officials who searched the accused's house to be summoned

13/3/94 Init/ D.N

Parties

21/15/3/94. Parties present. As the Accountants of the Comptroller's office are engaged in examining the Treasury Registers &c and the case cannot be proceeded with without these documents, case adjourned for tomorrow.

15/3/94. Intd/ D.N.

16/3/94. Parties present. The examination of the accounts is not complete yet. Adjourned for tomorrow.

Intd/ D.N.

21/17.3.94. Parties present. As the Comptroller wanted to examine the accounts from the date the accused was appointed Vendor, case adjourned to 22nd March/94.

Intd/ D.N.

22/3/94. Parties present. Trial resumed Mr. Sundram Iyer for Prosecution. Messrs Ramarao and Raghavendra Rao for the accused.

Intd/ D.N.

Further examination of Nagesha Rao. duly affirmed. D Nagesha

The accountants of the Comptroller's office scrutinized the accounts from September 1882. The accounts show that the accd has made fictitious entries in the accounts for April 1887, December 188 and January to June

June 1887 It is clear from these accounts that he has misappropriated Govern-ment money in these months and then reconciled it. I now produce chelans as per perusal from January to June 1890-93 In all 78 papers.

I draw special attention to chelans or Indents given below —

Indent No 3 dated 6th January 190 C 3
Do 64 ——————— D 3
Do 127 ——————— E 3
Do 87 ——————— F 3

In the perusal of these Indents the correct balance of Rs 413 — 6 — a is given and in the remaining fictitious balances are shown

All the four Indents are in the accused's writing

I see Exhibit A 3 It is stamp Vendors monthly Abstract Book of receipts of stamps and payments &c It is to be kept by the accused It is in the accd's writing I see Ex Y It is one of the stamp issue books The accused signs his name in Maratta characters All the signatures only are accused's I see exhibits D 1 to D 2 These are office copies of the monthly accounts submitted to the Comptroller Excepting the figures in

accd's

in J1 J11 L2 h2 and O2 the rest are in accused's writing. I am doubtful about the figures in Q1 and S1. There is a difference of Rs 10.2-a between the accounts prepared in my office and those by the accountants of the Comptroller's office. I explain that Rs 10.2-a worth of stamps found on search in the accused's box on 10th March was credited to the accused's account in Treasury account. This item has been shown against the accused's in the accounts prepared in my office. Hence the difference of Rs 10.2-a. The Dy Accountant is the proper person to prepare Abstract accounts sent to the Comptroller. But I now find that the accd was preparing them From the accounts which were before me when the scrutiny of accounts began I was able to ascertain that the false entries were shown from July 1890 and I now find from the examination of the previous accounts that the false

5th/

false accounts began to be prepared from April 1887 with correct accounts at different periods

Sd/ D. N

Cross examination reserved

Read over to the witness and acknowledged to be correct

Sd/ D. Ramanand Rao.

22/3/94.

Deposition of Venkatramanah, 2nd a witness for prosecution.

Duly affirmed

Age 26 years
Race Brahmin
Religion Hindu
Father's name Krishnaah
Resident of Bangalore
occupation. Accountant, Comptrs. office

I am one of the accountants ordered by the Comptroller to examine the Treasury stamp accounts of the Shimoga District Treasury. I examined all accounts of the District Treasury connected with Court-fees stamps and labels from September 1882 up to date in March 1894. I particularly scrutinized the accounts of issue of stamps to the stamp Vendor and the account of remittances made

Sd/ by

by him to the Treasury. I prepared a statement from different Treasury accounts and Returns showing the quantity of stamps issued to the Vendor, the account remitted by him into the Treasury; the balance remaining against him at the end of each month and the balance shown by him in the accounts submitted to the Comptroller. I file the statement (marked J2). I prepared this statement from:—

1. The Treasurer's Stock Register.
2. The Treasury Journal Register.
3. Monthly Returns of Court-fees labels submitted to the Comptroller.
4. Vendor's monthly accounts.

I have compared the statement with the original Registers and I can swear that to the best of my knowledge the State-ment is correct The above statement only shows monthly transactions. I have prepared another statement showing daily transactions. This shows the quantity of stamps issued to the Vendor and money remitted by him into the Treasury daily from February 1890 to

to March 1894. This was prepared from the sale books (marked A). Up to the end of March 1887 the accounts show that the accused has correctly accounted for the stamps entrusted to him for sale. In the accounts for April 1887 the accused has shown a balance of Rs 444 whereas according to accounts it ought to have been Rs 844-4-0. In the accounts for this month Rs 400 has been shown in excess against Talukas which is fictitious entry. In the accounts for May 1887 the entries are correct. The balance against the Vendor comes to Rs 897 2-0. which figures are shown correctly in accounts. From May 1887 up to the end of November 1888 the accounts are correct, and the balance against the vendor is correctly shown. In the month of December the actual balance against the Vendor ought to have been shown at Rs 632-10-0 whereas only Rs 432-10-0 are entered. The difference of Rs 200 has been shown against Talugo. From January 1889 up to end of June 1889, fictitious balances have been shown as detailed below

below:—

	correct balance against the Vendor	as shown in accounts sent to compltr	correct J balance according to J accounts	As shown in accounts sent to Compltr
January 1889	634-7-u,	534-7-u,	5861-11-	5961-11-u
Febrmary -	833-6-u,	433-6-u	5499-14-u,	5899-14-u.
March -	961-11-u,	461-11-u,	5850-12-u,	5950-12-u

In this month the Treasury Stock has been increased by Rs 400 which is also a fictitious entry.

April - 950-13-u, 445-13-u, 6575-1-u, 7080-1-u.
May - 950-13-u, 445-13-u, 7479-10-u 7984-10-u,
June - 961-1-u, 496-1-u, 6776-6-u 7241-6-u,

961-1-u
496-1-u
465-u-1
7241-6
6776-6
465-u

From July 1889 up to the end of January 1890 the accounts are correct

From July 1890 up to 10th March 1894 fictitious balances have been shown as detailed in Exhibits J2 and W2. according to accounts the total value of stamps issued from 1st February 1890 to 10th March 1894 both days inclusive comes to Rs 51838-8-u and the amount of money remitted by the Vendor to the Treasury was Rs 48603-7-u leaving a balance of Rs 3235-1-u adding to this the balance stood against the vendor on 1st February 1890 viz 497-4-u the total comes to

Rs

Rs 3732-5 a which represents the correct balance against the Vendor, I file the following Treasury books:

Treasurer's issue book
From April 1887 to the end of November 1888 ——— V2 consisting of two books-

In preparing the statements marked J2 and V2 I also referred to exhibits Y Z A1 B1 and the two books above mentioned I also now file Jamma K. books.

For 1887-88 ——— W2
Do 1888 89 ——— X2

I also referred to these A1 D1 G1 and K1. I have also compared the Remittance books of the Vendor marked C1 D1 E1 F4 G1 with Jamma books I file the abstract Returns of Court fees stamps submitted by the distrct Treasury to the Comptroller from March 1887 to November 93 excepting the one for September 91 filed as per Ferist marked Y2

The accounts from September 1882 were examined because the accused was appointed Vendor in that month. The balance on 1st September 1882 against

against the vendor was 316-10-a. Stamps
issued from 1st September 1882 upto
10th March 1894 was Rs 191782-5-a
worth amount remitted to the Treasury
during the said period was 188366-10-a.
The difference is Rs 3415-11-a added
to this the balance on 1st September 82
the money to be accounted for comes to
Rs 3732-5-a. By examining the pre=
-vious accounts I have ascertained
that the balance on 1st Sept 82
is correct. I have checked the Taluq
Stamp accounts for the periods in question.
I now file Taluq accounts as per
Ferist in addition to those already filed-72.

Cross examination reserved.

I see the book now shown to me.
It purports to be the vendor's monthly
Abstract Register of receipts and pay=
-ments and balance against himself.
It is from April 1883 to April 1889
and for July 1889 (marked A 3)

Read over to the witness and acknowledged
to be correct.

Sd/ D. Ramanda Rao
Offg District Magistrate

7/

In the Court of the District Magistrate Shimoga.

Regular Case No 5 of 1893-94.

Deposition of Gardachar 3rd Witness for Prosecution

Duly affirmed

Age 39 years
Race Brahmin
Religion Hindu
Father's name Kesava Iyengar
Resident of Shimoga
occupation Treasury Dy: accountant.

I am Dy Accountant District Treasury Shefmoga, and I am in this office from 1878. I prepared Stamp account to be rendered to the Comptroller for about 6 years after I was made Dy: Accountant. After this stamp vendor Venkobarow prepared them up to current year. I entrusted the work to the accd under oral orders of the then Treasury officer He was preparing them under my supervision for sometime As my work increased, the work was entrusted to him entirely. He was preparing all the stamp paper Accounts to be rendered to the Comptroller including Court-fee Stamp accounts These accounts were

were being compiled from the Taluq accounts, monthly and the Treasurers and Vendors accounts. The Court-fee stamps Return for December 193 was returned by the Comptroller pointing out certain discrepancies. Exhibit B is the docket from the Comptroller and A is the account returned. It is in the accused's writing. The account was given to the accused to explain the discrepancy. He produced the paper, I now show, as the statement explaining the difference (marked G 3) It is in accused's writing. The explanatory statement showed that the accounts for September, October, November and December 193 had to be corrected. The accused said that discrepancy pointed out will be rectified if the entries in the accounts for the said months were altered as per his statement. I was not satisfied with his explanation and ordered him to bring to me the Taluq Returns for December. He did not do so, and reported illness. This was some 5 or 6 days after the

D Mu

the receipt of the Comptroller's Docket
His son was on duty during the accd's
illness Some three or four days after
this I took up the matter and sent
word to the accused He did not
attend office I obtained Taluq accounts
for December 193 from his son This
was on the 1st March 1894. I prepared
an abstract account on the next
day first of all checking the accounts.
On the 1st March I simply checked
the figures by totalling them on a
piece of paper and then prepared
the abstract I found that larger
balance was shown against Taluqs
reducing the vendor's balance The
detailed accounts prepared by me
is this (marked 43). The detailed
accounts showed that the Taluq
balance for December was Rs 3704-12-a
whereas the accused had shown it
as Rs 7171-6-a in the monthly Return
to the comptroller (Ex: A). I reported
this to the Treasury officer When I
found

found the difference, I sent for the accused and questioned him about it. He admitted of having misappro= -priated the money and promised to make it good (note the pleader for the defence took objection to this fact being recorded). I see monthly Re= turns of Court fees Stamps filed as per Exhibit Y2. Of these Returns, those for September 1889, December/92, De= -cember/91, July/93 and July 1889 and August 1889 are not in accused's handwriting The rest are in the accused's writing Those for September 1889, December 1892 are in my writing. The office copy of the Return for September 1889 is in my writing (Filed as 93) That for December/92, I mean office copy is partly in the handwriting of the accused and partly in that of his Son. There are no fictetious entries in the account for September/89. There are false entries in the account for December 1892. I simply fair-copied the

This is admitted

Where are these returns?

the account from the office copy prepared by the accused I had no opportunity to discover the false entries.

I see office copy of the Returns submitted to the Comptroller filed as ex: D to D 2 all of these are in accused's handwriting and a few in that of his son Ramachendrarow.

I file Kacha avanjas prepared by the accused as per Chariot which I produce (Filed as ex: J 3) I see Exhibit A 3 This book is in the handwriting of the accused from April 1887 up to the end of the book I remember it was during Mr Panchanathrow's time that the accused was ordered to prepare Stamp accounts

Signed D. Ramachendra Row

Cross examination reserved

Signed D. Ramachendra Row.

Deposition of Gundappa 4th Witness for Prosecution

Duly affirmed.

Age 53 years

Race } Brahmin

Religion }

Fathers

Father's name Jonah
Resident of Shenioga
occupation Treasurer District Treasury.

I am Treasurer from March 1885.
I know the accused Venceba Row.
He was District office Stamp Vendor.
I was issuing Court fees Stamps for
Sale to the Vendor. A book called
Stamp "Jama Khurch" book is
maintained in my department. I see
books marked by J. A' B' and V2 A and
V2 B. These are the Stamp Jama Khurch
books from April 1887 to 10th March 1894.
The Registers show the quantity of Court
fees Stamps received by me from the
Stock under double lock, and that sold
by me to ready money Vendors and issued
to the accused and Talugs. I have ob-
tained Signature of the accused to all
items of stamps issued to the accused
in the Issue registers (Jama Khurch
book) above alluded to.

Signed D Ramacul Row

Further examination reserved as the
witness wanted time to compare certain
items

items of issues with his other Accounts.

Signed D. Ramacul Row

Adjourned till to-morrow as the examination of the accts was not completed.

Signed D. Ramacul Row

D/ 23.3.94.

D/ 24/3/94. Parties present.

Trial resumed.

Signed D. Ramacul Row

Examination of Treasurer Gundappa continued duly affirmed

I was appointed Treasurer in April 1885 I was appointed A.g: Amildar of Sagar on 14th June 1888. and was in that post up to September 26th 1889 I was on three months leave from October 20th 1890 to January 2nd 1891. I was also on leave from July 1888 to 2nd March 1888. On all these occasions, Head Accountant Sreenivasa Row acted as Treasurer. I scrutinized the Treasury issue book of Court fees stamps from 1st July 190 to 10th March 1894 In this period Stamps valued at Rs 57838-8-a have been issued

In this connection I refer to my evidence

issued to the accused. He has paid into the Treasury within the same period Rs 48603-7-0 leaving a balance of Rs 3235-11-0 against him, adding to this Rs 497-4-0 the balance against the accused on 31st January/90 the total amount to be accounted for by the accd. is Rs 3732-5-0. The practice was to issue stamps on Indents submitted by the accused The Indents show the balance on hand with the accused, the quantity of stamps required The accd. has furnished security in a sum of Rs 500/. He used to show his balance always within this amount.

I see Exhibits (Indents) marked P. O. R. S. T. U. V and W and b^3 and D^3 E^3 and F^3. All these are in accused's handwriting and are signed by him In my issue books show that stamps as per above Indents have been issued as I detail now. Rs 220-10-0 as Indent marked P on 1.9.90.

The accused has signed the book in

9/ in Maratta in token of his having received the quantity of stamps

Rs 244 — 10 — 0 — on 1.10.90 entry signed by the accused.

Rs 241 — 8 — 0 — 23 — 3 — 91 entry signed
Rs 182 — 4 — 0 Q 2 7.91 — do
Rs 227 — 0 — 0 R 21 10.91 — do
" 195 — 0 — 0 S 13 11.91 — do
" 182 — 8 — 0 J 23 7.92 — do
" 248 — 12 — 0 U — 13 5.93 — do
" 178 — 0 — 0 V 6 9.93 — do
" 159 — 0 — 0 W — 1 — 11.93 — do
" 279 — 8 — 0 B 3 6.1.90 — do
" 199 — 0 — 0 D 3 8.2.90 — do
" 164 — 0 — 0 E 3 22 5.90 — do
" 184 — 12 — 0 F 3 6 6.90 — do

I say that the accused has remitted into the Treasury Rs 48603.7-0 from the accused's remittance book. Myself and Cash accountant have given acknowledgments in the accused's book for each item remitted by him into the Treasury. Exhibits B1, D1 E1 F1 and G1 are accused's remittance books. If the entries in stamp issue book were compared with

with the remittance books the balance standing against the accused will be discovered. I have now scrutenized these books and I say that the entries are all correct. The remittance books are written by the accused All these books are kept in the ordinary course of business I see the Indents of 1st December/86. It is in the accused's writing & he has signed it (marked L 3). I see Vendor's January Khwich account for November 1886 (marked M 3). I also file the following papers:-

Indent of 1.6.87 — No 3
—Do — 1.8.87 — O 3
—Do — 1.12.87 — P 3

All these are in the accused's handwriting and he has signed them.

Indent of 1.7.88 — R 3
—Do — 1.10.88 — S 3
—Do — 1—11.88 — T 3
—Do — 1—7.88 — J 3

D Mac

Also all vendors' account for July 1889. These are also in the accused's writing (the account marked W 3). As my duty is to issue stamps as per Indents passed

passed by the Treasury Officer and these documents always showed that the balance with the Vendor was within the amount of his security money I was not able to discover that the Accused obtained Stamps of larger value than his security money.

Signed D. Ramacul Row.

Cross examination reserved

24/3/94 Signed D Ramacul Row.

Deposition of Naraen Row 5th witness for Prosecution

Only affirmed

Age 55 years
Race Brahmin
Religion Hindu
Father's name Raghavendra Row
Resident of Shimoga
Occupation Taluq Sheristadar Shimoga

I know the accused Venkoba Row. Under orders of the Deputy Commissioner, I searched the accused's house on the 6th March 1894. The accused and Panchayetdars were present Among other properties I

I seized Court fees stamps valued at Rs. 26--8 a. Discharge has been prepared. The paper shown me is the same (marked Exhibit K 3). On some of the stamp papers the accd has signed his name.

Signed D. Ramacandra Rau

Cross examination reserved.

Signed D Ramacandra Rau

Read over to the witness and acknowledged to be correct.

Signed D. Ramacandra Rau

23. 3. 94.

"True Copy

Copy applied for by the Comptroller in his docket No 5728 of the 4th instant received here from the Treasury Officer — } 12-4-94

Copy ready for delivery — 16-4-94

" Sent to the Comptroller — DU

No. of words 4730

Copying fees Rs 4—8—a

Comparing fees " 1—a—a

Total amount due Rs= 5—8—a

P. Ramaswamiayyar.

In the Court of the District Magistrate
Shemoga

Criminal Case No 5 of 1893-94.

Complainant — Accused

Government vs Venkoba Rao
Stamp Vendor
District Treasury

Charge

I, D. Ramachal Rao, Offg: District Magistrate, Shemoga, charge you Venkoba Rao as follows:—

That you as public Servant i.e as Stamp Vendor, District Treasury Shemoga District in the month of April 1887 at Shemoga, Shemoga District, for a time converted for your own use Court fees Stamps to the value of Rupees 22-4-a entrusted to you for sale or the Sale proceeds of the Stamps of that value being Government property and thereby committed an offence punishable under Section 409 I.P.C and within the cognizance of the Court

Court of Sessions-

2ndly That you as Stamp vendor Distruct Treasury between 1st Dec-ember 1888, and 30th June 1889, at Shemoga, Shemoga Distruct, for a time converted for your own use Court fees Stamps to the value of Rs 454-9-a, or Sale proceeds of the Stamp papers of the said value being Government property and thereby committed an offence punishable under Section 409. I. P. C-

3rdly That you as Stamp Vendor Distruct Treasury Shemoga, between 1st February 1890 and 28th February 1894, at Shemoga, Shemoga Distrist, entirely converted for your own use Court fees Stamps papers to the value of Rs 3732-5-a entrusted to you for sale on behalf of Govern-ment or the Sale proceeds of the said

said Stamp papers and thereby committed and offence punishable under Section 409 I.P.C and within the cognizance of the Court of Sessions.

And

That you between 1st February 1890 and 28th February 1894 at Shemoga Shemoga District dishonestly induced the Treasury officer Shemoga District and the Treasurer by deceiving them by presenting Indents containing false statements to deliver to you from time to time, Stamp papers to the value of Rs 3732-5-0 being Government property and thereby committed an offence punishable under Section 420 I.P.C and within the cognizance of the Court of Sessions.

And

And I hereby direct that you be tried by the said Court on the said charges—

Signed/ D. Ramacandra Rao
Offg: District Magistrate

Shimoga.
14th March 1894.

"True Copy"

Copy applied for by the Comptroller in his Docket No 5728 of the 14th instant received here from the Treasury Officer ——— 12. 4. 94

Copy ready for delivery ——— 16. 4. 94

" Sent to Comptroller ———

No. of words 350
Copying fees Rs — 6 — a
Comparing fees — 1 — 4
Total amount due Rs ——— — 7 — 4.

P Ramaswami Iyengar. | D Ramachandra

In the Court of the District Magistrate
Chittoor

Criminal Case No 5 of 1893-94.

Complainant — Accused

Government of — Venkobarao
Stamp Vendor
District Treasury.

Name of accused వెంకోబారావు

Age 57 సంవత్సరములు.

Race
Religion } బ్రాహ్మణుడు.

Father's name సుబ్బారావు

Resident of పలమనేరు.

Occupation స్టాంపులు అమ్ముట.

Q ఏమి నేరము చేసినట్లు నీపై నేరారోపణ చేసినది

A సన్ 1882 చట్టము 1883 క్రింద స్టాంపు
చట్టము ప్రకారము నేను నా ఆధీనములో
ఉన్నట్టి ఈ స్టాంపులను నీకు ఇచ్చినట్లు
నీవు ఒప్పుకొంటున్నావు. ఈ నీ ఒప్పుకోలు
ఏ విధముగా నిజమో చెప్పుము
నీవు ఈ కాగితములు నాకు నా కొడుకు ద్వారా
పంపినట్లు నీవు ఒప్పుకొంటున్నావు
ఈ నీ ఒప్పుకోలు ఏ విధముగా నిజమో
ఆ విధముగా చెప్పుము

సాక్ష్యం ఇచ్చిన తేదీ 1892 వ సంవత్సరం
ఫిబ్రవరి నెల 23 వ తేదీ మధ్యాహ్నం
రెండు గంటలకు ఈ సాక్ష్యం చదివి వినిపించగా
నిజమని ఒప్పుకొని సంతకం చేసినది.

సాక్షి - J3 అక్షరాలకు A3 అక్షరాలు
సరిపోలుతాయి.

ప్రశ్న - నీవు చదివిన J3 అక్షరాలకు
ఏం తేడా ఉన్నదో A3 చెప్పగలవా

సమాధానం

సాక్షి - J3 అక్షరాలకు ఏ తేడా లేదు
రెండు ఒకటే సరిపోలుతాయి.

ప్రశ్న - 1889 సాలు లోనే ఈ కేసు
ఎందుకు చెప్పలేదు

సమాధానం

సాక్షి - ఆ సంవత్సరం నాకు ఆరోగ్యం
బాగా లేదు. అందుకని చెప్పలేదు.

ప్రశ్న - ఇంతకు ముందు ఈ కేసు
ఎవరి దగ్గరైనా చెప్పినట్లు
గుర్తు ఉన్నదా

సమాధానం

సాక్షి - ఎవరి దగ్గరా చెప్పలేదు.

ప్రశ్న - ఈ కేసు ఎవరి దగ్గర
చెప్పినట్లు గుర్తు ఉన్నది

సమాధానం

సాక్షి - ఇంతకు ముందు ఈ కేసు
ఎవరి దగ్గరా చెప్పలేదు.

Sd/- B. Venkobarao in
Maratta

Sd/- D. Ramachandra Rao
District Magistrate
Chingleput

True copy

D. Ramachandra
Copy

Copy applied for by the Comptroller
in his docket No 57287 the 4th
Instant, received here from the
Treasury Officer ——— 12-4-94

Copy ready for delivery — 16.4.94

" Sent to the Comptroller —

No. of words 570
Copying fees Rs: — 6 —
Comparing fees — — 1 —
Total amount due Rs — 7 —
P R Ramaswami Iyengar.

In the Court of the District Magistrate Shimoga

This 24th day of March 1894

Present D. Ramachandra Rao Offg: Distt. Magistrate, Shimoga

Criminal Case No. 5 of 1893-94

Complainant — Accused

Government of Venkoba Rao Stamp Vendor District Treasury -

Order

The complaint was that the accused Venkoba Rao, who was paid Stamp Vendor in the District Treasury embezzled from time to time Court fees Stamps entrusted to him for sale, or the sale proceeds thereof to the extent of Rs. 3732 — 5 — 0

2. Prosecution was instituted by the Treasury officer, Shimoga District, under orders of the Dy: Commissioner.

3. The witnesses examined for prosecution were: —

1st Nagesha Rao, Treasury officer.
2nd Venkataramaniah, Asstt. Comptroller's office
3rd Garudachar, Treasury Dy: Accountant
4th Gundappa, Treasurer.
And 5th Narain Rao, Taluk Sheristedar.

4. A list showing the number and description of exhibits filed is attached.

attached to this order

5. The charge framed against the accused Venkoba Rao was as follows:—

1st That you as public servant ie as Stamp vendor District Treasury, Shimoga District in the month of April 1887 at Shimoga, Shimoga District for a time converted for your own use Court fees Stamps to the value of — Rs. 22-4-a entrusted to you for sale, or the sale proceeds of the Stamp to that value being Government property and thereby committed an offence punishable under Section 409 I.P.C.

2nd That you as Stamp Vendor Shimoga District Treasury between 1st December 1888 and 30th June 1889 at Shimoga, Shimoga District, for a time converted for your own use Court fees Stamps to the value of Rs. 454-9-a, or the sale proceeds of the Stamp papers of the said value being Government property, and thereby committed an offence punishable under Section 409 I.P.C. D^r Nixx

3rd

3rd That you as Stamp vendor, Dostrict Treasury, Shemoga, between 1st February 190 and 28th February 1894 at Shemoga, Shemoga Dostrict entirely converted for your own use, Court fees Stamp papers to the value of Rs 3732-5-a entrusted to you for sale on behalf of Government, or the sale proceeds of the said Stamp papers, and thereby committed an offence punishable under Section 409 I.P.C.

4th That you between 1st February 1890 and 28th February 194 at Shemoga Shemoga Dostrict, dishonestly induced the Treasury officer, Shemoga District, and the Treasurer, by deceiving them by presenting Indents containing false entries to deliver to you from time to time Court fees Stamp papers to the value of 3732-5-a being Government property, and thereby committed an offence punishable under Section 420 I. P. C. -

And

And within the cognizance of the Court of Sessions.

6. The accused Venkoba Row stated as follows:—

"I am Stamp Vendor from 1882-83, that I used to keep my own and Govt. money together; that the Treasury Head Accountant, the Dy: Accountant and the pleaders were borrowing from me ready cash and stamps; that there stood a large outstanding balance against the Treasury Head and Dy: accountants; that I demanded them to pay, but they said that they are the officials who check Stamp accounts and that I may take as much Stamp paper as I wanted without fear; that I had kept an account of the money owing from these officials which is now missing; that these officials were getting the monthly accounts to be submitted to the Comptroller prepared by me, and these are also missing; that I was giving every month to Garudachar the monthly receipts

account

account (Rs. & Rs. 0 & Rs.); these ac-
-counts are also missing; that Rs
three thousand and odd outstanding
against me according to Treasury
accounts have been borrowed by
the Head and Dy: accountants;
that the Treasurer has taken
as loan ten rupees worth of
Stamps and twenty rupees in cash;
that I have not misappropriated
a single pie; that the Indents marked
H to W and C3 to H3 and the remittance
books from C1 to G1 are in my hand-
-writing, excepting the entries made
by others during my absence, in the
remittance books; that the signatures
in Maratta in the Stamp Issue Book
against the entries "Issued to the Vendor"
are my own; that accounts marked
A and G3 are in my writing; that
on the account marked A being re-
-turned pointing out incorrect entries
Garadachar handed it over to me
with accounts for 3 or 4 months,
and

and asked me to find out where the mistake lies and I prepared G3 pointing out the mistake and handed the same over to Garudachar; that I was not preparing the Stamp account to be sent to the Comptroller; that either the Head Accountant or Garudachar were preparing them, and I was copying; that the figures in accounts marked L1 to R2 and those filed as per feriste Q2 are in my writing, but the headings &c written in English are in Garudachar's writing; that the corrections made in red ink in Exhibit J2 are in Garudachar's writing; that excepting the accounts for March 1887, December 1892 and June/92 all the rest are in my writing; that the account for March/87 and the figures under the Head "one anna" in the account for December/92 are in Garudachar's writing; that the corrections made in red ink in the account for June/92 are in Garudachar's writing and

D'Vitre

and I do not know in whose writing
the remaining portion of these accounts
are; that the account marked J3
is in Garudachar's writing, and A3 is
in my writing; that I copied as
dictated by the Head and by accounts
-ants, the rough copies of the accounts
detailed in Ext marked J3, excepting
those for the months of July, August
and September/89; and that if any
money is outstanding against me,
I will sue and recover the same
from the said officials and pay
it to Government.

7. The evidence on record discloses
that the accused was paid Stamp
vendor in the District Treasury. As
such his duties were to sell Court
fees stamps obtaining them from
the Treasury and remit the sale
proceeds into the Treasury, when
indenting for for a fresh supply.
He was not to obtain more than

5000Rs

500 Rs worth of stamps at one time, or have a greater balance than that amount on hand (Rs 500 is the amount of his security money). In addition to his legitimate duties, the accused had been entrusted with the duty of preparing monthly Court-fees Stamp paper Returns to be rendered to the comptroller-

8. The practice followed in transacting the business was that the accused was to obtain Stamps on Indents and remit the sale proceeds by challans. On the Indent being passed by the Treasury officer, the Treasurer was to issue Stamps to the vendor (accused) entering the quantity issued in his issue book. As a rule the vendor remits the sale proceeds of the previous issues on the date he indents for fresh supply, entering the same in his remittance Register, and obtaining Treasurer's acknowledgment thereon.

The

The accused had to render monthly account of receipt of Stamps by him, and the money remitted to the Treasury and the balance remaining on his hand. He has not Submitted this account during the year in which he has not accounted for the value of the Stamps issued to him.

9 As I have already said he had been, I should say improperly entrusted with the preparation of the monthly Returns of the Court fees Stamps to be rendered to the Comptroller. This Return is intended to shew the quantity of Stamps issued by the Superintendent of Stamps to the District Treasury, the quantity sold and money remitted to the Treasury; the quantity in Stock in the District Treasury under double lock, that in Treasurers Taluks and Vendor's Stock. The Taluq Treasury officer renders similar account to the

Treasury

Treasury offices from which the quantity in stock in the different Talugs is ascertained and the totals of the balances of all the Talooks is shewn, as the balance held by them in the Return submitted to the Comptroller. No control or check seems to have been exercised over the accused, he systematically seems to have manipulated these accounts. His modus operandy was simply to shew in the Returns submitted to the Comptroller larger and ficteticous balances against Talaug Treasuries, and to reduce his own to bring it within the limit of his security money of Rs 500/- although his actual balance was much larger.

10. The Treasury accounts and such of the accounts as were kept by the accused were examined by two experts from the Comptroller's office, one of whom is a witness in this case, and the result clearly shews that the

the accused failed to account for
for the stamps or its value to the extent
of Rs 3732-5-a issued to him
between 1st February 1890 to 28th February
1894-

11 The accountants deputed by the
Comptroller prepared from the
Treasurer's Stock Registers (marked
V2A, V2B, Y, Z4' and B1) Treasury Jama
Registers (marked W2, X2, A', J', J1 and K')
the monthly Returns of Court-fees labels
submitted to the Comptroller (filed as
per Period 1/2 and Returns themselves
marked L' to R2), the monthly accounts
of the vendor (A3) Vendor's remittance
books (C', D', E', F' and G') and Taluq
Returns (filed as per Period Z2) two
statements, one showing daily issues
of stamps to the vendor and money
remitted by him into the Treasury,
during the period between 1st February
1890 and March 1894 (marked W2)
and

cancelled

and another showing monthly trans-
-actions between the Treasury and
the vendor, together with the actual
balances stood at the end of each
month against the Vendor, and
that shown by him in the Returns
submitted to the Comptroller, and
the amount misappropriated. This
statement has been prepared from
the periods the accused was employed
as Stamp Vendor (September 1882)
up to March 1894 (filed as 72). These
statements clearly shew that the accused
for the first time began his malpractices
and manipulation of accounts in
the month of April 1887. The closing
balance against the accused at the
end of March 1887 was Rs 822/. This
the accused has correctly shown in
the account submitted to the Comptroller
for that month. In the month of
April the quantity of stamps
issued issued to him was Rs 589-12-0.

He

4/

He remitted to the Treasury in that month only Rs 567. 8—a which left a balance of Rs 844/4/. against him. In the account submitted to the Comptroller he has shown a balance of only Rs 444/4/. adding the other four hundred to the Taluk balance In the following month he has shown correct balance against himself as he received Rs 587. 12—a worth of stamps from the Treasury in that month and remitted in return Rs 567. 8—a he was charged with having misappropriated in that month only Rs 22—4—a.

12. The second period during which the accused manipulated accounts and misappropreated Government money was between 1st December 1888 to 30th June 1889. During this period the quantity of Stamps

Stamps issued was Rs 10102-0-0
worth, whereas he has remitted
only Rs 9647-7-0 into the Treasury
leaving a balance of Rs 454-9-0
against him. In these Seven months
the accused has shown fictitious
balances in the accounts Submitted
to the Comptroller as detailed below:-

correct balance against the Vendor according to the Treasury accounts	as shown by the accused in the accounts sent to Comptroller -	correct Taluq balance as per Taluq Treasury Accounts -	As shown by the accused in the accounts Sent to the comptroller	Month
Rs 632-10-0	Rs 432-10-0	5305-13-0	5505-13-0	Decemb/88
" 634-7-0	" 534-7-0	5861-11-0	5961-11-0	January/89
" 833-6-0	" 433-6-0	5499-14-0	5899-14-0	Feby/89
" 961-11-0	" 461-11-0	5850-12-0	5950-12-0	March/89

Note - In this month under the head
Treasury Stock ~~Rs~~ 400/. have been
shown in excess:-

Rs 950-13-0	Rs 445-13-0	Rs 6575-1-0	Rs 7080-1-0	April/89
" 950-13-0	" 445-13-0	" 7479-10-0	" 7984-10-0	May/89
" 961-9-0	" 496-9-0	6776-6-0	" 7241-6-0	June/89

13. From July 1889 upto the end of
January 1890 correct balances have
been shown in all the accounts.

D^r Nair

14. From February 1890 upto the
end

end of February 1894, or say up to 10th/12 March 1894, the date up to which the accounts were checked, the accused has failed to account for Rs 3732-5-11 He has systematically manipulated accounts during the whole of this period by always showing his own balance within the limit of Rs 500/ and adding the excess to the Taluq balance. Exhibits J[2] and M show the details of the false entries as made by the accused in the Return submitted to the Comptroller.

15. Exhibits N to V and those filed with Farlest marked X (550 in number) and those marked C[3], D[3] E[3], and J[3] (178 in number) are the combined Indents and challans The former show the quantity of Stamps applied for and the latter the money remitted. It will be seen from these documents that excepting in the cases of Indents separately marked

accused

marked the accused has as a rule indented for stamps exactly to the value of the amount remitted with each challan. In the fourteen instances in which the Indents have been separately marked i.e. M to N, and C^3, D^3, E^3 and F^3, the accused has shown fictitious balances against him, in order to show that the quantity indented for, plus balance on hand does not exceed the limit of Rs. 500/- and thus induced the Treasury officers to pass the quantity indented for. These indents are filed in Support of the 4th Count of the charges.

16. Besides these fourteen the accused seems to have presented some more Indents with fictitious balances but they are not forthcoming —

17. These dishonest transactions were first brought to light thus. The Comptrollers returned to the Treasury officers the monthly Return for December 93

(A) discovering a defference of Rs 30/- in cash, and one stamp, in the accounts Upon this the Treasury officer ordered the scrutiny of the accounts. The accused however tried to divert Suspiccon by again furnishing a fictitious explanatory statement (Ext Q3) but he failed to throw the Treasury officer and officials off the scent.

18. The Taluq monthly Returns have also been filed as per Farcest Y^2 and Z^2. The balances shown in them are the correct balances against the Taluq Treasuries at the end of each month to which these accounts relate. A comparison between these, with the figures shown by the accused in the Returns submitted to the Comptroller will show that the accused has been throughout showing larger balances against Taluq Treasuries bringing down

down his own bitkeu the limit of Rs 500/. He admits that the monthly Returns submitted to the Comptroller, the Indents and Challans, and the Remittance books are in his writing. He also admits his signature in the issue Books.

20. His house and office boxes were searched after his arrest. Court fee stamps to the value of Rs 26/8/- were found in the house and only Rs 10/2/- worth in his office box. It is therefore beyond all doubt that he has mis-appropriated the quantity of stamps or its value not accounted for by him. I therefore order his committal to the Court of Sessions

Signed D. Ramacul Row
Offg: District Magistrate

24. 3. 94.

"True Copy"

Copy applied for by the Comptroller in his Docket No 5728 of the 4th instant, received here from the Treasury Officer — 12 — 4 — 94
Copy ready for delivery ——— 16 4. 94
" sent to the Comptroller ———

No of words 2526
Copying fees Rs 2 — 7 — 0
Comparing fees " 8 — 8
Total amount due Rs 2 — 15 — 8

P Ramaswami Iyengar

In the Court of the District Magistrate
of Shemoga

Criminal Case No 5 of 1893-94.

Complainant — Accused

Government vs Nuccobar Rao
Stamp Vendor
District Office.

List of exhibits filed on behalf of
prosecution —

Abstract Return of Court fees
Stamps, labels &c^a of Shemoga
District for December 1893 ——— A

Comptrollers docket No 4696
dated 15th February 1894 re-
turning the above for correction ——— B

Treasury officers yadast
to the 2nd Assistant Comm^r
dated 3rd March 1894 ——— C

Notice issued to the accused
by the said Assistant Comm^r
dated 3rd March 1894 ——— D

Accused's petition to the
Treasury officer dated 4th
March 1894 ——— E

Accused's statement before
the Treasury officer dated
4th March 1894 ——— F

Treasury

Treasury officer's information
to 1st Assistant Commissioner
and also his statement thereon
dated 6th March 1894 ——— G

Accused's statement before
1st Assistant Commissioner dated
7th March 1894 ——— H

Treasury officer's yadast on the
above Subject dated—do— I

Statement showing stamps &c
issued to the accused and monies
paid by him into the Treasury
from 1st July 1890 to the end of
February 1894 ——— J

Statement of Stamps issued
from the District Treasury to the
accused on Indents from time
to time from July/90 to Febry/94— K.

Statement showing the amounts
paid into the District Treasury
by the accused from time to time
during the above period ——— L

Abstract statement prepared
from the Stamp returns Sub-
mitted to the Comptroller ——— M
from January 90 to February 1894

D. Mair

Indent dated	Actual balance according to Treasury account against the accused	As shown by the accused in his Indent

1 · 9 · 90 Rs 1063 . 2 — 399 · 12 — h.

1. 10.90 - 1159 - 8 - u - 343 - 12 - 6

23 3.91 - 1692 - u - u - 351 - u - 8.

2 7.91 - 1755 - 5 - u - 326 - 8 - u Q

21 10.91 - 1916 - 5 - u - 373 - 1 - R

13 11.91 - 2037 - 11 - u - 306 - 15 - u S

23 7.92 - 2699 - 13 - u - 155 - u - u T

13 5.93 - 3336 - 3 - u - 225 - 14 - U.

6 9.93 - 3452 - 15 - u - 185 - u - V

1. 11.93 - 3608 - 15 - u - 187 - u - u W.

Chelans or Indents excluding the above 10 as per forest produced (550) - X

Treasurer's Stamp issue book from December 88 to September 24/90 - Y

Do - 25.9.90 to 21.6.92 - Z.

Do - 21.6.92 to 31.8.93 - A1

Do - 1.9.93 to 10.3.94 - B1

Remittance books of the Vendor.

one 2-4-89 to 31.3.90 - C1

Do - 1.4.90 to 31.3.91 - D1

Do - 4.4.91 to 3.3.92 - E1

Do - 2.4.92 to 27.6.93 - F1

Do - 1.7.93 to end of Feby/94 - G1

cancelled

Jama Books.

one for 1890-91 - H1

Do for 1891-92 - I1

Do for 1892-93 - J1

Do for 1893-94 - K1

Monthly

Monthly Stamp returns (office copy)

for April 1891 ——— L1

" May ——— M1

" June ——— N1

" July ——— O1

" August ——— P1

" September ——— Q1

" October ——— R1

" November ——— S1

" December ——— T1

" January 1892 ——— U1

" February ——— V1

" March ——— W1

" April ——— X1

" May ——— Y1

" June ——— Z1

" July ——— A2

" August ——— B2

" September ——— C2

" October ——— D2

" November ——— E2

" December ——— F2

" January 93 ——— G2

" February ——— H2

" March ——— I2

" April ——— J2

" May ——— K2

" June ——— L2

" July ——— M2

" August ——— N2

" September ——— O2

" October ——— P2

" November ——— Q2

" December ——— R2

Stamp

Stamp Returns of the 8 Talukas of the 657
District as per ferist in all from
March 1887 to
93 December —— S 2

Statement Showing the quantity of
stamps issued to the Vendor, the amount
remitted by him into the Treasury,
the balance remaining against him
at the end of each month and the balance
shown by him in the accounts submitted
to the Comptroller —— T 2
from September 1882 to March 1894

Do —— do — Showing daily
transactions from February
1890 to March 1894 —— U 2

Treasurers Issue book from
April 1887 to the end of November
1888 consisting of 2 books — V 2

Jama Book for 1887-88 — W 2
Do — do —— 1888-89 — X 2

Abstract Return of Court fees
Stamp submitted by the District
Treasury to the Comptrollers office
from March 1887 to November 1893
excepting one for September 1891 as
per ferist —— Y 2

Do - received from Talukas as
per ferist in addition to those
already filed viz S 2 —— Z 2

Vendors

Vendor's monthly abstract registers
of receipts and payments and
balance against them from April
1883 to April 1889 & for July 1889 — A3

Indents or bhelans as per
ferist from January to
June 1890 in all 78 papers
excluding the four following — B3

Indent N 3 ——— C 3
Do — 64 ——— D 3
Do — 127 ——— E 3
Do — 87 ——— F 3

Explanatory Statement showing
the corrections to be made in the
Stamp accounts for September,
October, November and December 93
furnished by the accused — G3.

The detail account prepared by
the 3rd Witness Garudachar for
December 1893. ——— H3. D Nil

Office copy of the District Court fees
Stamp return for September 1889 — I3

Kacha Avargies prepared by the
accused as per ferist — J3

Maharzar

Mahazar dated 6th March/94 regarding search of the accused's house K3

Indent dated 1st December 1886 — L3

Vendor's gamea Kharch account for November 1886 —— M3

Indent dated 1 6.87 —— N3
Do —— 1 8.87 —— O3
Do —— 1 12.87 —— P3
Do —— 1 8.88 —— Q3
Do —— 1 10.88 —— R3
Do —— 1 11.88 —— S3
Do —— 1 7.89 —— T3

Vendor's account for July 1889 — U3

Signed/ D. Ramaiah Rao
District Magistrate

No. of words 720
Amount Rs 11 — 12 — a
Exam fee —— 2 — 8
Total due Rs 14 — 8

P R Ramaswamy Iyengar

General Serial No. 29.)

1894. 2076

From The Superintendent Pet 11 Shimoga Jail

SECTION S. R

FILE NO. 20 of 93

To

SERIAL No. 26

The Chief Secretary to the Dewan of Mysore.

Rec. 18/8.

Put up separately
UJ 20/8

Dated 16th August 1894.

Despatched —— do:— (21)

Received

Enclosures No. one

General No. 61 / No. } 1894-95.

Has the honor to forward a petition presented by Convict Venkoba Rao & Co 9825, praying that he may be informed of the result of the Revenue Appeal preferred by him on the 20th June 1894.-

Superintendent
Shimoga Jail.

Mr. Vij Rao
21/8
Mr. Amrdr.
21/8
no reply in the Petitioner
Rec.

Subd to the Ch. Secy
UJ 1/9 KN
Place in the
Judl file
VR

Attended to
MK
1/9/94

16-8-94

Shanmuga Sundaram
Shanmuga Sundaram

REC'D: 630R
DATE 23-8-94

16-8-94

(29)

SECTION	S. R.
FILE NO.	20 of 93
SUBJECT	27

Read correspce ending with letter dy 10th July 94 from the Dy Commr Shimoga Distt upon the complaint of Venkatachar & Narayandas Venkatachar & others against the sale of his property by the Dy Commr for realising the amount embezzled by the said Venkatachar (vide his petition No 337 & connected & subsequent papers ending with No 594 presented by him on 20th Augt 94).

Camp No 193 92-10-94
278-94.

Order thereon There is no provision of law under which the Dy Commr could have held the sales complained of - but as the sales have been completed by the Dy Commr & property made over no orders of Govt are now required on the petitions now before them -

Camp Tattekere
2 Oct 94

To the Dy Commr Shimoga Distt
Copy to the Supdt Shimoga Jail for
comn & the prisoner
C. No 194 92-10-94 Ex Venkatachar &
278-94.

Gen. Serial No. 31.]

1894 G.O. 8090

SECTION S. R.
FILE No. 20 of 93
SERIAL No. 28

Enclosure

From The Deputy-Commr. Chitradurga Dt.

To The Secretary to the Dewan of Mysore.

(31)

Dated 14th
Despatched
Received
December

Enclosures—No.

General No. 536
No. 423

With reference to Govt. Comp. Proc. No. 193 dated 21st October 1893-94 I have the honor to state that Mr. K. Nageshra Row Jamedar of Hanchanandur Hunsola Rows lands has applied for a sale certificate and the transfer of the khata in his name and requests to obtain the orders of the Govt. on the subject.

No. 538
423

Shimoga District
Deputy Commissioner's Office
Shimoga 18th December 1894

(31)

To

The Chief Secretary to the
Dewan of Mysore

Sir,

With reference to Your Pro: camp No. 193 dated 2nd October
G. 7 8-94
1894, I have the honor to state that Mr. K. Nagesha Row, Pensioned Assistant Commissioner and purchaser of lands belonging to late Stamp Vendor Venkoba Row, who embezzled the Government stamp money has applied for the grant of a sale certificate, and the transfer of the Khata

in this name.

2. I request that the Chief Secretary will be good enough to obtain the orders of Government as to whether the certificate applied for can be granted.

I have the honor to be
Sir
Your most Obedt. Servt.

Abdul Rahman R. B.
Deputy Commissioner
Shimoga Dt.

Rev. Dept.

How does the case now stand and what will the present Dy Comr propose on the matter

Asst C.S.
12/10/95

Ref

Put up refd Dec

2nd C.S.
13/10/95

5940 1/94

Camp No 193
G.T. 8-94

General Branch.

Please put up the file

16-10-95

Please obtain the file from the Rev Branch to which the file has been transfd on 25.6.95

9/16/10

Revenue Branch

Please put up the file

16-10-95

GT 8 of 94 ending with Rho
No: 24961-2-3 21.6.95 & pubcp
GT 8-94.

9/16/10
18/10/95

21/10

Sub: to the Rev. Secretary

21/10

	189 5
C. No.	114 / 1 4 1 9 5
Name of Petitioner,	B Rama Chandra Rao Son of B Venkoba Rao Late Stamp Vendor
Village,	
Taluk,	Shimoga.
District,	Shimoga.
Date of Arzi,	
Date of Receipt,	16-10-95
Date of Disposal,	
No. of Enclosure,	4

SECTION S T
FILE No. 2 a 1 9 3
SHEET No. 2 9

34

ABSTRACT.

States that his father was a stamp Vendor in the Shim Distt since 1882; that during the Stamp defalcation in the Shimoga Treasury which occurred on 3rd March 1894, the movable & immovable property of the Petr's family was unjustly sold in auction against the provisi of the Land Revenue Code. to re of the defect that brought the by Govt was petitioned to th effect that the Stamp Vendor no Rev officer to repla

money, no notice was taken of his reasonable complaints; that upon his petitioning the Govt the Dy Comr was ordered to hold the sales in abeyance & in case they were not already held, but to refund the money and hold the property under attachment in case the sales were already completed; that in spite of such repeated orders of Govt by Telegraph, the Dy Comrs effected the sales, ~~conformably~~ them on the same day and made over the property to the purchaser; and that upon appealing to the Council, the Dewan decided "that though the Dy Comr's action was illegal not supported by any law, Govt found no necessity of reconsidering the order", without considering that the Dy Comr had set aside the order of Govt itself.

Prays that the property may be released

Bln
14/10

17

B. Ramachandra
Shimoga

18

2

3

4

19

5

6

7

11 ...

12. ...

13 ...

No 3

Ramachandra

ನಂಬರ್ ೨೮
1419 4

SECTION 2 : 12
FILE No. 70 of 93
SERIAL No. 30
ಹುಜೂರ್ ದಿವಾಣ ಕಚೇರಿಯಿಂದ.

36

ಶಿವಮೊಗ್ಗ ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಶಿವಮೊಗ್ಗ ತಾಲ್ಲೂಕು ಶಿವಮೊಗ್ಗದಲ್ಲಿರುವ ಲೈಸೆನ್ಸಾಮ್ವೆಂ
ಜಕ ಬಾಪಣಿ ವೆಂಕೋಬರಾಯಪ್ಪನವರು ಕಾಮಚಿಂಪ್ರಕಾಯರಿ ಗೆ ಬರೆಯಿಸಿಕೊಂಡಿರ್ಪ ಹುಕುಂ.

ನಿಮ್ಮ ಕಂಚಿ ಬಾಪಣಿ ವೆಂಕೋಬರಾಯಪ್ಪನವರು ಕೊಟ್ಟಿರುವ ಅರ್ಜಿಯ ಸಾರಾಂಶವನ್ನು ಪರಾಂಬರಿಸಿ ನೋಡಲಾಗಿ ಅದರಲ್ಲಿ ಹೇಳಿರುವ ವಿಷಯವಾಗಿ ನೀವು
ಬರೆಯಿಸಿಕೊಂಡಿರುವ ಈ ತಾರೀಖಿನ 1419ನೇ ನಂಬರ್ ಅರ್ಜಿ ಶ್ರೀಮ್ಮ ಮಹಾರಾಣಿ ರೀಜಂಟರವರ ಸನ್ನಿಧಿ
ಯಲ್ಲಿ ಶ್ರುತವಾಗಿ, ಈ ಅರ್ಜಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವ ಸಂಗತಿಗಳ ಪರ್ಯಾಲೋಚನೆಯಿಂದ, ಈ ವಿಷಯು
ದಲ್ಲಿ ಪ್ರವೇಶಮಾಡಲು ತಿರಸ್ಕರಿಸಿರುವದಾಗಿ ಶ್ರೀಮ್ಮ ಮಹಾರಾಣಿ ರೀಜಂಟರವರು ತೀರ್ಮಾನಿಸಿರತಕ್ಕ
ಅಂಶವನ್ನು ನಿಮಿಗೆ ತಿಳಿಸಿರುತ್ತೆ. ನಿಮ್ಮ ಅರ್ಜಿ ಮಲಸ್ತಾಪಿಗಳನ್ನು ವಾಪಸು ಮಾಡಿರುತ್ತೆ.

ಬತಾರೀಖು 23 ನೇ ಮಾಹೆ ಜನವರಿ
ಸ್ 1896ನೇ ಇಸವಿ ಮೊಕ್ಕಾಂ ಬೆಂಗಳೂರು

By Order,

Draft
23/1
Under Secretary.

ಇಂ-ರಜಾಪೈ
28-1-96

74: 96-97

(37)

REVENUE DEPARTMENT
Gl. No. 1771
Gen. 31 No. 1226
1893 1896
DEWAN'S OFFICE

2069

2-8-96

Submitted for orders
21
5/9/96

Subd to Secty 8/9/96

SECTION S R
FILE No. 20493
SUBJECT No. 31

From The D.C. Nimoga District.

To The Secretary to Govt "
General and Revenue Depts "

Dated 28th August 96.

Despatched

Received

General No. 255
No. 220

Enclosure No.

With reference to previous correspondence ending with Govt Pros: no: 2496-3 3690 of 26.6.95, forwards for information, copy of a petition of 22nd Instant, received from Lake Stamp Vendor Venkoba Row, re court fee stamp defalcation in the Districts Treasury.

Rev. F 2/9/96

Rev Subs Draft Ref Govt 84 3/9

Deputy Commissioner's Office,
Shimoga District.
Dated, 29th August 96.

No. 255/220 Enc:- 1.

To

The Secretary to Government,
General and Revenue,
Departments.

Sir,

With reference to previous correspondence ending with Government Proceedings No. 24,961-2 (33) of 26th June, 1895, and my D.O. (35) of the 14th November 95, in reply to yours of the 2nd Idem, re defalcation of Court Fee stamps in the Shimoga District Treasury and the attachment and sale of late Stamp Vendor

Vendor Balni Venkobarow's pro-
perty, I have the honor to
forward for information of
Government, copy of the transla-
tion of Balni Vencobarow's
petition of 22nd Instant.

I have the honor to be,

Sir,

Your most obed.t servant,

Deputy Commissioner

Translation of a Petition (Post Registered) dy 22.8.96 from Babu Venkoba Row, late Court Fee Stamps Vendor, Shimoga, received in this office on the 24th August 96.

———"———

To

The Deputy Commissioner
Shimoga District.

Beg to state that when I was a Stamps Vendor, I was arrested by the Revenue Authorities in connection with the defalcation of court Fee stamps in the Shimoga District Treasury, and all moveable and immoveable property belonging to my family was confiscated and sold recklessly. I had represented the irregularities and

and injustice of the same and
also petitioned Goverm:
ment soliciting that the Property
in question might not be sold
by auction pending the disposal
of the criminal case against me.
The Government was pleased to
order the stay of the sale by means
of a telegram, and notwithstanding
this, the sale was effected. In the
criminal court I was both fined
and imprisoned. I represented
to Government that there is no
rule in the Province, by the pro-
visions of which a person could
be arrested and his moveable
and immoveable property be-
longing to the family, confiscated
and sold without any formality
by the Revenue Authorities, and
the

the Gouernment was pleased to direct that the procedure followed by the District Authorities was not in accordance with law but that they could not interfere in what had already taken place.

As the attachment and sale of the property was not in accordance with law, all the procedure in the case is illegal and void, it is therefore necessary to obtain a redress from the Civil Court and recover possession of the property in question. The orders passed by your subordinates and the procedure followed by them being irregular, their names also will be included among the defendants I therefore give due notice of the same

same according to Law, and
if your property is not restored
to us within two months from
this date, the Defendants to
will be responsible for all losses,
and I beg to apprize you
of the same by this.

(Signed) B. Venkobarow

(Translation)

By Commissioners.

Draft as per order

(Finance 89) 38

SECTION S R No.

FILE No. 20 of 92

SERIAL No. 32

The Dy Commissioner -
Shimoga District.

Dated 5-8-/12 — 96.

No 5213/R-7.42-96

Dy Comm's letter No 255 & 220 29th August 1896 Submitting for information a copy of a notice dated 22d August 96 from B. Venkobarao, late Stamp Vendor, Shimoga, stating that if the moveable & immoveable properties belonging to his family, which were sold ~~contrary~~ ~~to law~~ for the recovery of the value of the Court fee Stamps alleged to have been defalcated by him in the Distt. Treasury, are not restored to him within 2 months, the Rev: officers concerned in the Sale would be sued in a Civil Court.

Referring to the above

has the honor to state that the Dy Commr may inform Venkobarao in reply to his notice, that no Suit lies either against Govt or against the Dy Commr and his Subordinates in their official capacity.

"By Order"

Dewan's Order

5/12/96

Secretary

5/12/96